

FISCAL NOTE

TO: Chief Clerk of the Senate
Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: February 22, 1995

SUBJECT: **SB 402 - HB 556**

This bill, if enacted, will exempt from the sales and use tax any lift devices that permit ingress and egress of handicapped persons confined to wheel chairs from residence. Current law provides for a sales tax exemption for handicapped persons on purchases of lift devices used in their private motor vehicle.

The fiscal impact from enactment of this bill is estimated to be a decrease in first year state and local government revenues to the extent additional lift devices are exempt from the sales tax; however, the amounts of such decrease cannot reasonably be determined but are estimated not to be significant.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director